

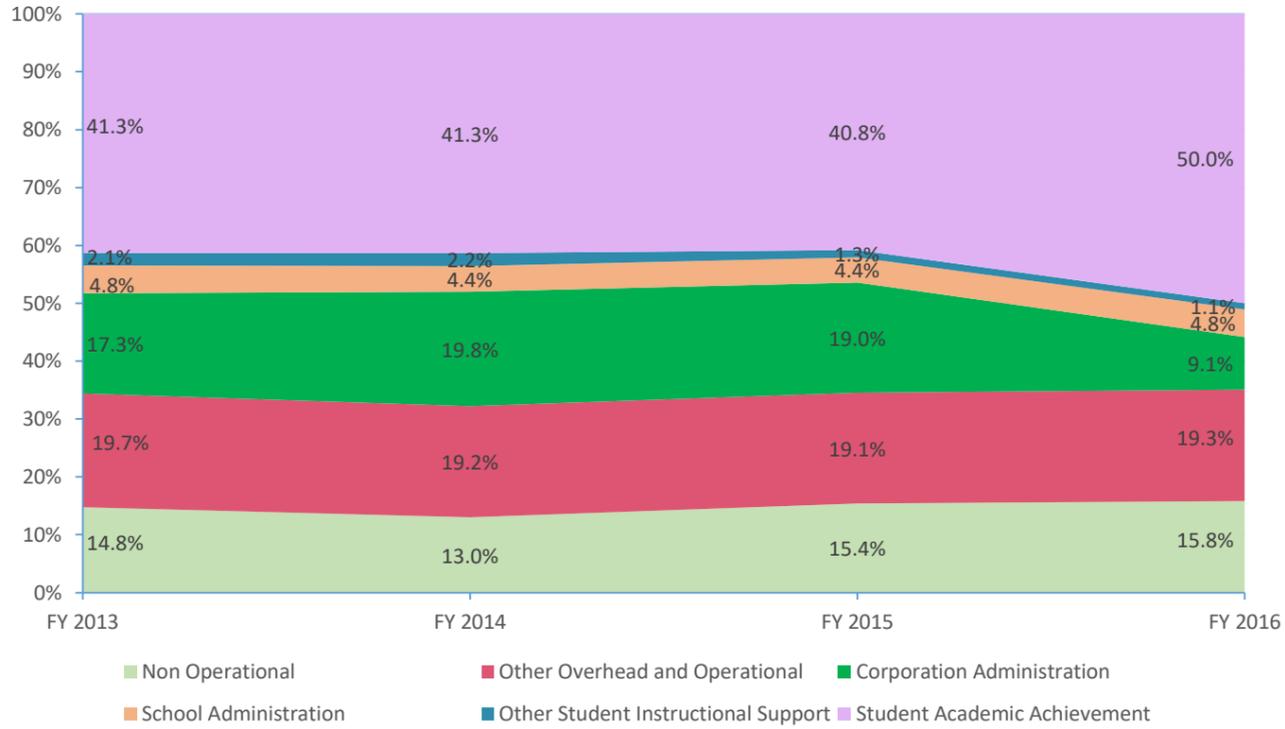
School Corporation Expenditures by Account
Biannual Financial Report Data
Madison-Grant United Sch Corp (2825)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,251,675	61.8%	\$6,339,699	44.8%	\$6,028,218	41.3%	\$5,632,964	41.3%	\$5,477,531	40.8%	\$6,592,449	50.0%
Student Instructional Support	\$1,097,917	7.3%	\$962,535	6.8%	\$1,014,169	7.0%	\$909,994	6.7%	\$753,707	5.6%	\$769,850	5.8%
Total	\$10,349,591	69.2%	\$7,302,233	51.6%	\$7,042,387	48.3%	\$6,542,958	48.0%	\$6,231,238	46.4%	\$7,362,299	55.8%

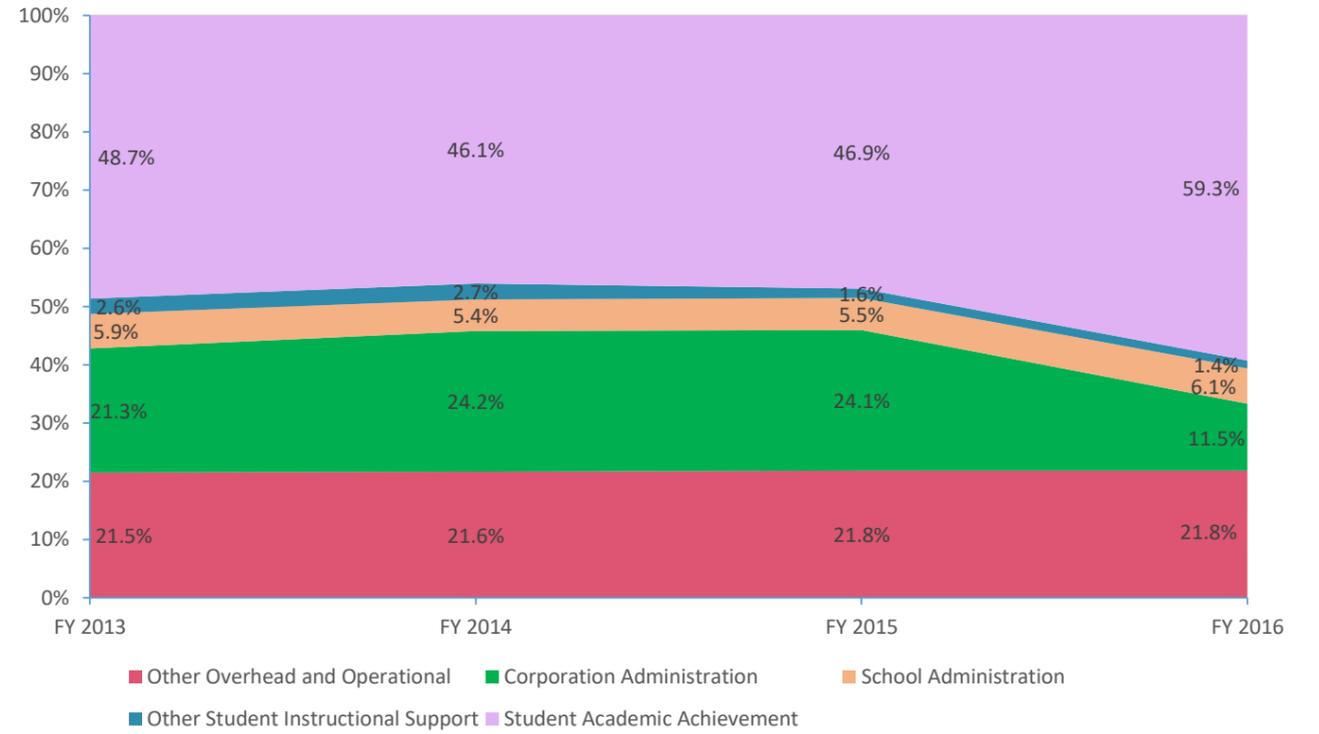
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,002,893	20.1%	\$5,076,088	35.9%	\$5,393,632	37.0%	\$5,312,707	39.0%	\$5,126,144	38.2%	\$3,737,953	28.3%
Non Operational	\$1,611,701	10.8%	\$1,773,494	12.5%	\$2,153,413	14.8%	\$1,774,397	13.0%	\$2,067,578	15.4%	\$2,086,566	15.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,614,594	30.8%	\$6,849,582	48.4%	\$7,547,046	51.7%	\$7,087,104	52.0%	\$7,193,721	53.6%	\$5,824,520	44.2%

Grand Total		FY 2006 ¹	FY 2009 ²	FY 2013	FY 2014	FY 2015	FY 2016
Amount	% of Total	\$14,964,185	\$14,151,815	\$14,589,433	\$13,630,062	\$13,424,959	\$13,186,819

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Madison-Grant United Sch Corp (2825)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$198,742	\$251,860	NA	NA	26.7%
11100	Regular Programs	Elementary	\$2,393,472	\$2,662,243	\$1,896,644	\$2,446,540	2.2%	-8.1%	29.0%
11200	Regular Programs	Middle/Junior High	\$579,666	\$543,496	\$429,075	\$595,538	2.7%	9.6%	38.8%
11300	Regular Programs	High School	\$1,428,490	\$1,504,314	\$1,248,163	\$1,493,159	4.5%	-0.7%	19.6%
11350	Regular Programs	High School - Academic Honors Diploma	\$26,100	\$16,010	\$22,231	\$43,083	65.1%	169.1%	93.8%
11520	Regular Programs	Vocational Education - Area School Participation	\$0	\$0	\$12,500	\$19,625	NA	NA	57.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,623	\$14,215	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$0	\$19,598	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$78,990	\$92,707	\$49,687	\$68,359	-13.5%	-26.3%	37.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$29,600	\$33,796	\$123,942	\$122,380	313.5%	262.1%	-1.3%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$18,292	\$33,534	\$33,911	\$35,208	92.5%	5.0%	3.8%
12350	Special Programs	Physical Impairment - Homebound	\$6,431	\$12,750	\$1,302	\$5,409	-15.9%	-57.6%	315.5%
12410	Special Programs	Emotional Disabilities - Full Time	\$44,811	\$52,005	\$56,856	\$71,475	59.5%	37.4%	25.7%
12520	Special Programs	Culturally Different - Compensatory	\$697	\$4,607	\$1,671	\$0	-100.0%	-100.0%	-100.0%
12610	Special Programs	Learning Disability	\$281,581	\$256,069	\$246,570	\$230,886	-18.0%	-9.8%	-6.4%
12710	Special Programs	Equal Opportunity At Risk	\$58,622	\$34,359	\$38,229	\$40,705	-30.6%	18.5%	6.5%
14300	Summer School Programs	High School	\$5,646	\$10,223	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$26,006	\$64,015	\$15,088	\$10,472	-59.7%	-83.6%	-30.6%
16200	Remediation	Preventive Remediation	\$45,537	\$43,765	\$54,798	\$50,114	10.1%	14.5%	-8.5%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$75,140	\$84,617	\$63,122	\$76,979	2.4%	-9.0%	22.0%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$207,904	\$317,658	\$176,309	\$246,755	18.7%	-22.3%	40.0%
17900	Payments to Other Governmental Units Within State	Other	\$40	\$0	\$50	\$0	-100.0%	NA	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$23,968	\$61,066	\$47,934	\$86,247	259.8%	41.2%	79.9%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$13,952	\$11,169	\$6,612	\$22,261	59.6%	99.3%	236.7%
22220	Instruction	Library/Media Services - School Library	\$153,250	\$155,734	\$61,526	\$66,849	-56.4%	-57.1%	8.7%
22230	Instruction	Library/Media Services - Audiovisual	\$7,883	\$5,076	\$2,696	\$9,856	25.0%	94.2%	265.6%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$40,295	\$42,642	\$37,514	\$0	-100.0%	-100.0%	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$31,872	\$123,383	\$486,459	\$424,282	1231.2%	243.9%	-12.8%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$53,444	\$809	\$178	\$222	-99.6%	-72.5%	25.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$75,863	\$135,263	\$165,720	\$154,586	103.8%	14.3%	-6.7%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$627	\$24,177	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$310,538	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$6,032,340	\$6,339,699	\$5,477,531	\$6,592,449	9.3%	4.0%	20.4%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$112,570	\$94,865	\$80,695	\$89,660	-20.4%	-5.5%	11.1%
21340	Students	Health Services - Nurse Services	\$30,018	\$30,325	\$31,502	\$31,836	6.1%	5.0%	1.1%
21420	Students	Psychological Services - Psychological Testing	\$18,166	\$5,805	\$0	\$3,674	-79.8%	-36.7%	NA
21430	Students	Psychological Services - Psychological Counseling	\$28,443	\$49,086	\$8,129	\$0	-100.0%	-100.0%	-100.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$27,159	\$45,785	\$6,485	\$450	-98.3%	-99.0%	-93.1%
21810	Students	Special Ed. Administration - Service Area Direction	\$35,132	\$36,286	\$42,667	\$15,408	-56.1%	-57.5%	-63.9%
24100	School Administration	Office of The Principal	\$609,402	\$643,221	\$518,147	\$538,436	-11.6%	-16.3%	3.9%
24900	School Administration	Other Support Services - School Admin.	\$53,806	\$57,161	\$66,083	\$90,387	68.0%	58.1%	36.8%
Student Instructional Support Total			\$914,695	\$962,535	\$753,707	\$769,850	-15.8%	-20.0%	2.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$29,711	\$27,223	\$33,146	\$33,428	12.5%	22.8%	0.9%
23120	General Administration	Board of Education - Service Area Assistants	\$22,808	\$9,938	\$11,259	\$13,060	-42.7%	31.4%	16.0%
23150	General Administration	Board of Education - Legal Services	\$27,344	\$25,942	\$39,494	\$24,136	-11.7%	-7.0%	-38.9%
23160	General Administration	Board of Education - Promotion Expenses	\$1,006	\$855	\$2,173	\$1,257	24.9%	46.9%	-42.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$102,049	\$147,395	\$162,834	\$234,895	130.2%	59.4%	44.3%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$4,922	\$11,291	\$13,254	\$5,756	16.9%	-49.0%	-56.6%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$12,548	\$16,435	\$19,525	\$18,130	44.5%	10.3%	-7.1%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25130	Central Services	Fiscal Services - Budgeting	\$9,486	\$0	\$0	\$0	-100.0%	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$29,781	\$32,242	\$36,798	\$38,368	28.8%	19.0%	4.3%
25160	Central Services	Fiscal Services - Financial Accounting	\$45,407	\$48,772	\$58,421	\$52,166	14.9%	7.0%	-10.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$572	\$45,741	\$0	\$42,918	7396.8%	-6.2%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$734	\$900	\$1,808	NA	146.5%	100.9%
25750	Central Services	Personnel Services - Health Services	\$612	\$1,300	\$572	\$1,211	97.8%	-6.8%	111.7%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$1,808,370	\$2,177,453	\$731,522	NA	-59.5%	-66.4%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$304	\$339	\$116	\$470	54.7%	38.8%	305.2%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$42,387	\$44,724	\$42,647	\$43,930	3.6%	-1.8%	3.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$942,100	\$1,261,375	\$1,003,736	\$973,950	3.4%	-22.8%	-3.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$8,980	\$10,231	\$122	\$917	-89.8%	-91.0%	649.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$117,249	\$122,046	\$101,069	\$99,324	-15.3%	-18.6%	-1.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$850	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$10,434	\$36,973	\$9,460	\$36,707	251.8%	-0.7%	288.0%
26600	Operation and Maintenance of Plant Services	Security Services	\$4,673	\$4,971	\$0	\$0	-100.0%	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$110,892	\$51,359	\$88,105	\$66,394	-40.1%	29.3%	-24.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$177	\$0	\$0	\$0	-100.0%	NA	NA
27010	Student Transportation	Service Area Direction	\$0	\$184	\$19,670	\$20,112	NA	10845.0%	2.2%
27100	Student Transportation	Vehicle Operation	\$311,281	\$377,638	\$375,976	\$407,053	30.8%	7.8%	8.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$180,195	\$203,042	\$186,358	\$151,807	-15.8%	-25.2%	-18.5%
27400	Student Transportation	Purchase of School Buses	\$190,933	\$147,250	\$155,950	\$158,976	-16.7%	8.0%	1.9%
27500	Student Transportation	Insurance on Buses	\$22,141	\$14,365	\$17,825	\$15,858	-28.4%	10.4%	-11.0%
27700	Student Transportation	Contracted Transportation Services	\$463	\$2,773	\$0	\$0	-100.0%	-100.0%	NA
27900	Student Transportation	Other Student Transportation Services	\$2,696	\$30,061	\$3,039	\$11,157	313.8%	-62.9%	267.1%
31100	Food Services Operations	Service Area Direction	\$20,507	\$23,603	\$0	\$0	-100.0%	-100.0%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$264,243	\$275,241	\$299,446	\$287,208	8.7%	4.3%	-4.1%
31400	Food Services Operations	Food Purchases	\$228,758	\$293,674	\$266,795	\$265,435	16.0%	-9.6%	-0.5%
Overhead and Operational Total			\$2,745,512	\$5,076,088	\$5,126,144	\$3,737,953	36.1%	-26.4%	-27.1%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$1,877	\$2,340	\$4,945	\$0	-100.0%	-100.0%	-100.0%
43000	Category not Specified	Professional Services	\$53,079	\$32,304	\$288,084	\$357,122	572.8%	1005.5%	24.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$293,489	\$142,683	\$197,211	\$95,246	-67.5%	-33.2%	-51.7%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$14,638	\$0	\$0	\$0	-100.0%	NA	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$6,810	\$20,334	\$0	\$0	-100.0%	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$121,020	\$59,306	\$123,908	\$139,403	15.2%	135.1%	12.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$13,658	\$94,135	\$17,502	\$11,835	-13.3%	-87.4%	-32.4%
51100	Principal on Debt	Bonds	\$0	\$150,000	\$210,000	\$225,000	NA	50.0%	7.1%
52100	Interest on Debt	Bonds	\$0	\$176,112	\$115,544	\$102,846	NA	-41.6%	-11.0%
52200	Interest on Debt	Temporary Loans	\$31,860	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$971,000	\$750,000	\$1,038,000	\$1,098,000	13.1%	46.4%	5.8%
53150	Lease Rental	Buildings-Interest	\$0	\$308,000	\$0	\$0	NA	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$87,375	\$0	\$0	\$0	-100.0%	NA	NA
60700	Category not Specified	Scholarships	\$16,894	\$38,279	\$72,383	\$57,114	238.1%	49.2%	-21.1%
Non Operational Total			\$1,611,701	\$1,773,494	\$2,067,578	\$2,086,566	29.5%	17.7%	0.9%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$31,407	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$6,065	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$15,722	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$364,145	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$65,066	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$92,034	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$20,183	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$3,925	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$23,838	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$537,277	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$99,594	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$118,031	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$4,255	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$633	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$2,579	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$2,262,067	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$7,937	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$5,178	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$3,659,937	\$0	\$0	\$0	NA	NA	NA